Chapter VII.—Accounts Returns.

A.—General.

448A-18. **57.** The responsibility for the effective check and control of the accounts of the entire division, both in respect of revenue and expenditure, rests on the Divisional Officer.

B.—Incorporation of Subordinates' Accounts.

448A-49. **58.** Before closing his accounts for a month the Divisional Officer must satisfy himself that the accounts of his subordinate officers for the month have been duly examined and truly and accurately incorported is his own accounts. For this purpose, the accounts of the latter should be received in the divisional office in time for the preparation of the divisional monthly accounts on the due date, *vide* Article 26. If they do not reach in time to be so incorporated, they may be taken in the following month's divisional accounts, but such an occurrence should be avoided as far as possible. In the case of the accounts of March, however, the Divisional Officer must keep open his own accounts until receipt of all the accounts of Rangers and other disbursers, in order that all receipts and payments of the official year may, without exception, be brought into the accounts of the year.

C.—Monthly Accounts.

448A-29 and 48. **59.** A copy of the monthly register of cheques, Form 4, prescribed in Article 12, should be submitted by the Divisional Officer to the Accountant General on the last day of each month. The remaining accounts of the month, consisting of the following returns, should be submitted on or before the 5th of the month following that to which they relate:—

(1) Monthly Cash Account, Form 6.

(2) Classified Abstracts of Revenue and Expenditure, Form 14.

(3) Schedule of Remittances of Revenue to Treasuries, Form 15.

They should be accompanied by all vouchers other than those which the Divisional Officer is authorised to destroy after payment (Article 64), including all treasury receipts (chaláns) for revenue paid into treasuries.

448A-48. **60.** For special reasons, the Divisional Officer may authorise a few days' delay in the submission of accounts, but if they are not despatched on or before the 15th of the following month, an explanation of the cause of delay must invariably be forwarded to the Accountant General on that date.

61. The Monthly Cash Account, Form 6, should show in respect of the following items merely the totals for the month and all other items of receipt or charge should be entered in detail:— 448A-48.

(*a*) *Debtor Side.*—(1) Cheques drawn, (2) Recoveries of advances from contractors and disbursers, (3) Revenue received and credited in the cash book under "VIII—Forest," and (4) Refunds of Forest revenue taken by deduction from revenue.

(*b*) *Creditor Side.*—(1) Remittances to treasuries, (2) Advances made to contractors and disbursers, and (3) Expenditure charged in the cash book under "8—Forest."

The Divisional Officer must sign a certificate at the foot of the Monthly Cash Account to the effect that the lump sums shown agree with the details in the cash book and also with other subsidiary returns concerned, after making allowance for—

(1) cash recoveries of service payments noted in the cash book but not shown in the cash account, and

(2) refunds of forest revenue charged in the cash book but taken by deduction from revenue in the cash account.

When the Divisional Officer signs the accounts while on tour and cannot give the required certificate, this should be furnished separately as soon as he returns to head-quarters.

NOTE.—The subsidiary returns referred to are the following:—Form 4 (Article 12) for cheques drawn, Form 13 (Article 72) for payments and recoveries of advances to contractors and disbursers, Form 14 (Article 62) for revenue received and expenditure charged, and Form 15 (Article 65) for remittances to treasuries.

62. The Classified Abstract of Revenue and Expenditure should be prepared in Form 14. All items of revenue and expenditure recorded in the cash book for the month should be classified and arranged in this return in accordance with the prescribed accounts classification (Article 19), the entries being made in such detail as may be required by the Accountant General. 448A-48.

63. Copies of the Classified Abstracts of Revenue and Expenditure, Form 14, should, if so desired by the local Government, be submitted by the Divisional Officer to the Conservator at the same time as the monthly accounts are sent to the Accountant General. 448A-55.

64. A certificate in the following form should be attached to each Classified Abstract of Expenditure, and signed by the Divisional Officer:— 448A-48.

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in this account could not, with due regard to the interests of the Govern-

ment service, be avoided. I have satisfied myself that the charges entered in this account have been really paid. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above R25 in amount, and vouchers for all items adjusted by book-transfer with other departments, are attached to the account. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again."

448A-48. **65.** A Schedule of Remittances of Revenue to Treasuries should be prepared in Form 15. The entries in this statement should show each item of remittance separately, and reference to these items should invariably be made against the entries, in the last column of the consolidated treasury receipt.

448A-51. **66.** In addition to the accounts prescribed above, such accounts of revenue, due and outstanding, and of timber transactions should be submitted by the Divisional Officer as the Accountant General may from time to time direct. Copies of all such directions will be forwarded by the Accountant General to the Conservator.